N. C. B. R.—E-1/32

GOVERNMENT OF INDIA

FINANCE DEPARTMENT (CENTRAL REVENUES)

6

Memorandum

on

Excise (Hemp Drugs) Administration in India

for

1931-32

16th Edition

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CHAPTER I.

MADRAS PRESIDENCY.

1. *General revenue statistics.*—The hemp drugs receipts for the year 1931-32 amounted to Rs. 19,57,040 and formed 4·6 per cent. of the total excise revenue of the Presidency. Rs. 10·23 lakhs were realised by duty and Rs. 9·34 lakhs by vend fees. *Charas* was not consumed in this Presidency. The receipts were derived entirely from *ganja* and *bhang*. The right of vend of these drugs was sold together. From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form I of the Excise Administration Report, it will be seen that *ganja* accounted for 96·4 per cent. of the duty. The hemp drugs receipts for the year 1930-31 amounted to Rs. 20,25,310 and formed 3·9 per cent. of the total excise revenue. In 1912-13 the revenue from these drugs was Rs. 7,24,000 and the percentage to total excise revenue was 2·2 (*vide* Statement II).

2. *Cultivation, storage and supply.*—Madras produced its own supply of hemp drugs. Import of the drugs into the Presidency was prohibited. Madras also supplied the demand of the Indian States and French Settlements within the Presidency limits. Coorg did not take its supply from this Presidency.

Cultivation of the hemp plant was prohibited throughout the Presidency except (*a*) in the Bapatla taluk of the Guntur district and (*b*) the Hosur taluk of the Salem district where it was permitted under license. The area cultivated during 1931-32 was 215 acres, against 152 acres in 1930-31 in the Guntur district. With effect from 1931-32 the cultivation of *ganja* at Santavasal was permanently stopped and the Hosur taluk of the Salem district was made a centre for *ganja* cultivation. In consequence, the Government storehouse at Santavasal was closed on 1st July 1931. The area cultivated during 1931-32 was 80 acres at Hosur centre. The Government sanctioned the continuance of the botanical investigation of *ganja* for a further period of three years as the work could not be completed within the period for which the investigation was sanctioned originally. The special staff sanctioned for this investigation continued its work during the year. In 1912-13 the total area cultivated amounted to 209 acres.

The licensees were required to convey their produce to public storehouses established by Government at Vetapalem and Mathigiri and removal of these drugs from the storehouses for consumption was permitted only on payment of duty at the prescribed rates, *viz.*, Rs. 25 per seer of *ganja* and Rs. 10-0-0 per seer of *bhang*. In 1912-13 the rates of duty were Rs. 7-8-0 per seer of *ganja* and Rs. 3 per seer for *bhang*. The storehouses were in charge of Assistant Inspectors of the Excise Department (on Rs. 150—200 per mensem); a temporary establishment of 1 Assistant Inspector on Rs. 150—200 per mensem with extra Sub-Inspectors (on Rs. 60—90 per mensem each) was employed at each of the centres Vetapalem and Hosur to supervise the cultivation and harvesting operations.

3. *Vend arrangements.*—The storehouses supplied retail vendors throughout the Presidency. Small shops could also obtain their supplies from other shops in the same district. Licenses for retail sale were sold during the year by auction. The total number of retail shops in 1931-32 was 452 against 452 in the preceding year and 538 in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of population are given below:—

Year.	Average area per shops in square miles.	No. of shops per 100,000 of population.
1931-32	315·34	0·97
1930-31	315·30	1·07
1912-13	264·55	1·30

4. *Consumption and average taxation.*—The total consumption of *ganja*, *bhang* and their preparations in 1931-32 was 44,267 seers giving an average consumption of 0·9 seer per 1,000 of population according to the census figures of 1931; the average incidence of taxation amounted to Rs. 43·78 per seer of which Rs. 22·69 was derived from duty. In 1930-31 the total consumption of hemp drugs amounted to 48,081 seers against 52,478 seers in 1912-13. The average consumption of hemp drugs per 1,000 of population in 1930-31 was 1·1 seers compared with 1·3 seers in 1912-13. The average incidence of taxation per seer of hemp drugs in 1930-31 amounted to Rs. 41·59 against Rs. 13·8 per seer during the year 1912-13.

5. *Hemp drug offences.*—The total number of offences relating to hemp drugs increased from 443 to 445. Slight decrease occurred under illicit cultivation and unlicensed sale. Smuggling of Mysore *ganja* was practically stopped. There were only stray cases reported in the year.

Smuggling to Ceylon was carried on on a large scale by the Ceylon smugglers. They retained their base of operations at the French ports of Karikal and Pondicherry. The Excise Intelligence Bureau staff reported three cases at Mayavaram, involving 8½ seers of *ganja* intended apparently for smuggling to Ceylon *viâ* Karikal. Another batch of four cases involving 18¼ seers of *ganja* intended for smuggling to Ceylon was reported by the Excise Intelligence Bureau. A noteworthy seizure was that of 12 seers of *ganja* in cloth bundles made at Madura by the Assistant Inspector, Excise Intelligence Bureau. Besides these, the Customs officers at Dhanushkodi seized two pounds of *ganja* in beedi bundles.

CHAPTER II.

Bombay Presidency Proper.

6. *General revenue statistics.*—The hemp drugs receipts (excluding revenue from hemp drugs issued to Indian States) for the year ending 31st March 1932 were Rs. 16,93,886 being 5·7 per cent of the total excise receipts of the Presidency proper. The corresponding figures of hemp drugs revenue for the years 1930-31 and 1912-13 were Rs. 14·89 lakhs and Rs. 6 lakhs respectively. The percentage which revenue during these two years bore to total excise revenue were 5·7 in 1930-31 and 3·9 in the year 1912-13. Of Rs. 16,93,886 realized in the Presidency proper Rs. 10·23 lakhs represented duty and Rs. 6·70 lakhs license fees.

7. *Cultivation, manufacture and storage.*—The cultivation of the hemp plant (mainly for *ganja*) was restricted to one Taluka of the Ahmednagar District and was carried on under licenses which were issued free of charge. The licensed cultivators could either sell their standing crop to licensed manufacturers, or obtaining a manufacturing license, harvest their crops on their own account. In either case the harvesting of the crops had to be carried on with the permission of the Local Excise Officers and under their supervision. A fee of Re. 1 per annum was charged for the license to manufacture intoxicating drugs from the hemp cultivated. All drugs manufactured were stored in a bonded warehouse established near the place of manufacture. There was one such warehouse in the district of Ahmednagar. From this central warehouse the drugs were issued on payment of duty to local licensed dealers, or to authorised purchasers from Indian States and foreign possession, or were transferred in bond to other bonded warehouses established for the storage of imported drugs, of which there was one in the city of Bombay and one in each of the districts of Ahmedabad and Surat. For the storage of the drugs in these warehouses a small fee was charged, and issues therefrom were made under strict official supervision.

In 1931-32 the cultivation of *ganja* was not allowed as there was a sufficient balance of the previous year's stock to meet all requirements. In the preceding year the area under hemp cultivation was 300 acres, and 4,029 maunds of *ganja* was produced. In 1912-13 the area under hemp cultivation amounted to 644 acres for *ganja* and 12 acres for *bhang*, which produced 3,992 maunds of *ganja* and 2 maunds of *bhang*.

8. *Import and export.*—Licensed vendors could import in bond, under permits and passes, *ganja* from any province in British India and *bhang* from the United Provinces or the Punjab for deposit in one of the bonded warehouses. The sale of *charas* in the Town and Island of Bombay and Ahmedabad City was re-introduced with effect from 1st April 1931. Issues from the bonded warehouses for local consumption or re-export to Indian States and foreign possessions were subject to payment of duty. Transfers from one warehouse to another were effected in bond. Import by private persons was prohibited; but *bonâ fide* travellers coming from foreign territory could possess for their own use *ganja* or any preparation or admixture thereof not exceeding one tola, *bhang* or any preparation or admixture thereof not exceeding 5 tolas. *Bonâ fide* travellers proceeding to the City of Ahmedabad

or the Town and Island of Bombay from foreign territory or other provinces in India could possess for their own use *charas* or any preparation or admixture thereof not exceeding one quarter of a tola. Export by sea to foreign countries beyond India was permitted from the warehouse at Bombay only. All exports were subject to payment of duty, except those in respect of which any remission or refund of duty could be allowed in accordance with special arrangements entered into with the importing States concerned. States which had agreed to assimilate their system of hemp drugs administration to that in force in British territory, or to take other adequate measures for the protection of the British hemp drugs revenue were allowed a refund of 13-14ths of the duty leviable on drugs supplied to them from British warehouses, whilst a fixed annual compensation liable to subsequent adjustment on the basis of actual revenue realized was paid to those which had leased their hemp drugs revenue to the British Government.

Statistics of import and export of drugs in the Presidency proper were furnished in Imperial Return IV-A and in paragraph 28 of the Provincial Excise Administration Report for the year 1931-32. During the year 56 maunds of *ganja*, 22 maunds of *bhang* and 3 maunds of *charas* were exported to Indian States from the Presidency proper. This year 8 maunds of *ganja* were exported to foreign countries.

9. *Transport, private possession, duty and vend arrangements.*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within the Presidency, or sold by retail, were five tolas in the case of *ganja* or any preparation or admixture thereof, and one-fourth of a seer or twenty tolas in the case of *bhang* or any preparation or admixture thereof. In the case of *charas* the limit was fixed at 3 tolas in the Town and Island of Bombay and Ahmedabad City. The rates of duty leviable on the drugs during the years 1912-13, 1930-31 and 1931-32 were as follows:—

	Per seer.		
	1912-13.	1930-31.	1931-32.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ganja	6 0 0	35 0 0	35 0 0
Bhang	1 0 0	4 0 0	4 0 0
Charas	12 0 0	...	45 0 0

Wholesale vend of those drugs was carried on separately from retail vend. Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs. 30 each. The privilege of retail vend at each shop was sold separately by public auction. In the year under report, 20 wholesale and 522 retail licenses were issued. In the previous year 20 wholesale and 518 retail licenses were issued against 20 wholesale and 572 retail licenses in 1912-13.

10. *Hemp drugs offences.*—During the year the number of cases relating to hemp drugs decreased from 1,066 to 452.

11. *Total consumption and average taxation.*—The total consumption of hemp drugs in 1931-32 amounted as detailed below to 805 maunds or 1·79 seers per 1,000 of population, according to the figures of the census of 1931. The average consumption of all kinds of hemp drugs taken together per 1,000 of population amounted to 1·6 seers in the previous year against 4·0 seers during the year 1912-13 :—

	1912-13.	1930-31.	1931-32.
	Mds.	Mds.	Mds.
Ganja	1,264	544	476
Bhang	208	199	191
Charas	136	..	138

The average taxation was Rs. 66·88 per seer comprising Rs. 31·77 on account of duty and Rs. 35·11 on account of license fees. The average taxation per seer of all sorts of hemp drugs taken together in 1930-31 was Rs. 70·56 against Rs. 11·6 in 1912-13. The consumption of *charas* was entirely prohibited in the Presidency proper except the Town and Island of Bombay and the City of Ahmedabad.

CHAPTER III.

SIND.

12. *General revenue statistics.*—The hemp drugs receipts for the year ending 31st March 1932, amounted to 5,95,182 being 19·88 per cent. of the total Excise receipts for the province. Of this Rs. 3,00,613 represented the duty and Rs. 2,94,569 the vend fees. In 1930-31 the revenue from hemp drugs amounted to 5·97 lakhs against 5·08 lakhs in the year 1912-13.

13. *Cultivation, manufacture and storage.*—The cultivation of *bhang* was permitted under license in Deh Bubak of the Larkana District. Licenses were issued free of charge and licensed cultivators could either sell their crops to licensed manufacturers, or could on obtaining a manufacturing license themselves, harvest and sell their crops on their own account. In either case the harvesting of crops and the manufacture of *bhang* therefrom were done with the permission of the local Excise officer and under his supervision. A fee of rupee one per annum was charged for the license to manufacture. All manufactured *bhang* required to be stored in the bonded warehouse at Bubak, close to the area licensed for cultivation. From this central warehouse the *bhang* was issued on payment of duty to local licensed dealers. For the storage of *bhang* in the warehouse, a small rent was charged and all issues therefrom were made under strict supervision. In 1930-31, 40 acres were cultivated but the crop was not harvested during the year. The area sown in 1930-31 (38 acres) and harvested in 1931-32 yielded 1,152 maunds, 9 seers and 40 tolas of *bhang.*

14. *Import and export.*—Licensed vendors obtained their supplies of *bhang* from the Bubak bonded warehouse in the Larkana district or wholesale depots on payment of duty. There was no production of *charas* and *ganja* in Sind. Warehouses for the import and storage of these hemp drugs (*charas* and *ganja*) in bond were also established at Karachi, Hyderabad, and Sukkur in August 1924. The licensees were permitted to import *ganja* in bond from Ahmednagar (Bombay Presidency) and *charas* from the Punjab. Permits for imports in bond were issued only by the Collector of the District in which the bonded warehouse was situated. The duty on the drugs was levied at the time of issues from the bonded warehouse. Import by private persons was prohibited but *bonâ fide* travellers coming from foreign territory could import for their own use *charas*, *ganja* and *bhang* or any preparation or admixture thereof in quantities not exceeding ¼, 1 and 5 tolas, respectively.

Export from Sind to Baluchistan was at first permitted on payment of an export fee of Re. 0-8-0 per maund but the same was subsequently discontinued. Again export duty was levied on all hemp drugs exported from any part of the Bombay Presidency under G. R. R. D. No. 1598-C, dated 14th December 1931 read with G. N. No. 7992/28, dated 22nd March 1932 at the following rates:—

Ganja	Rs. 30 per seer.
Bhang	Rs. 4 per seer.
Charas	Rs. 45 per seer.

15. *Transport, private possession, duty and vend arrangements.*—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Sind or sold by retail were 5 tolas in the case of *ganja* or any preparation or admixture thereof, one tola in the case of *charas* or any preparation or admixture thereof, and one fourth of a seer or twenty tolas in the case of *bhang* or any preparation or admixture thereof. The duty leviable on hemp drugs per seer in 1912-13, 1930-31 and 1931-32 was as follows :—

	1912-13.	1930-31.	1931-32.
Ganja	7 8 0	20 0 0	20 0 0
Charas	60 0 0	20 0 0	20 0 0
Bhang	1 0 0	2 0 0	2 0 0

Licenses for the wholesale vend of the drugs were issued to persons approved by the Collector and the Commissioner on payment of an annual fee assessed on sales at the following scale of fees :—

Eight annas per maund of *bhang* sold.

Four annas per seer of *charas* sold.

Four annas per seer of *ganja* sold.

The privilege of retail vend at each shop was sold separately by public auction. 11 wholesale and 204 retail licenses were issued during the year against 12 wholesale and 203 retail in the previous year (1930-31) and 378 in the year 1912-13.

16. *Total consumption and average taxation.*—The total consumption of hemp drugs in 1931-32 amounted to 67,652 seers (6,884 seers *charas*, 177 seers *ganja* and 60,591 seers *bhang*) or 17·42 seers per thousand of the population according to the census of 1931. In 1930-31 the average consumption based on the census of 1931 per thousand of population amounted to 18·89 seers against 33·0 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13 and 1930-31 please see Statement I. The decrease in sales was attributed to general poverty and to smuggling in Sind. The average taxation was Rs. 8·79 per seer of which 4·44 represented the duty and Rs. 4·35 the vend fees. In the previous year the average taxation of hemp drugs of various sorts taken together amounted to Rs. 8·13 per seer of which Rs. 4·02 represented the duty and Rs. 4·11 the vend fees. In 1912-13 the corresponding figures were 4·4, 2·6 and 1·8, respectively.

17. *Changes during the year.*—The following changes were introduced.

(*a*) Three *bhang* shops at Hyderchandio, Patni and Jafferabad and one *charas* shop at Tatta were sanctioned for one year with effect from 1st April 1931 as an experimental measure (G. R. R. D. No. S-78-23249, dated 26th January 1931).

(*b*) Import, export and transport by inland post of (1) Indian hemp (including *charas*, *ganja* and *bhang*) and (2) extract and tincture of Indian hemp (cannabis indica) were permitted under G. R. R. D. No. 8636, dated 12th June 1931.

(*c*) Export duty was levied on *charas, ganja* and *bhang* at the rates of Rs. 45, 30 and 4 respectively under G. N. R. D. No. 1598-C, dated 14th December 1931 read with G. N. No. 7992-28, dated 22nd March 1932.

18. *Offences.*—The number of cases relating to hemp drugs in 1931-32 was 244 against 234 in the preceding year. The slight increase in the detection of cases during the year under report, calls for no remarks. The total quantity of Kelat *bhang* seized during the year was 11 maunds 2 seers and 34 tolas and that of *charas* 1 maund 26 seers and 67 tolas. The number of hemp plants seized in six cases of *bhang* cultivation was 924 plants.

CHAPTER IV.

BENGAL.

19. *General revenue statistics.*—The revenue from hemp drugs for the year 1931-32 was Rs. 34,22,882 as shown below and amounted to 21·82 per cent. of the total Excise receipts of the Province :—

——	Duty.	Vend fees.	Total.
	Rs.	Rs.	Rs.
Ganja	17,08,176	13,86,378	30,94,554
Charas	94,526	91,926	1,86,452
Bhang	12,220	1,29,656	1,41,876
Total .	18,14,922	16,07,960	34,22,882

In 1930-31 the total revenue derived from all sorts of hemp drugs amounted to Rs. 40,42,814 and represented 22·42 per cent. of the total excise revenue during that year. In 1912-13 the revenue from hemp drugs amounted to Rs. 30,70,077 and the percentage which it bore to the total Excise revenue was 22·31 (see Statement II).

Ganja.

20. *Production, supply and vend arrangements.*—*Ganja* was grown in Bengal in a compact tract of country about 69 square miles in area at Naugaon in the district of Rajshahi. This area supplied not only the local requirements of this Presidency, but also those of Assam, part of Bihar and Orissa, part of the United Provinces and also of certain Indian States and foreign territories. The privilege of wholesale supply of *ganja* to all retail dealers in Bengal and to all wholesale dealers in other Provinces and Indian States, has been granted by Government to the Naugaon *Ganja* Cultivators' Co-operative Society. This Society which is composed entirely of *ganja* cultivators purchases the whole crop each year from the individual cultivators and sells to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. Each individual cultivator is licensed by the Collector to cultivate, and both cultivation and storage are conducted under close Excise supervision.

The details of cultivation for the last 3 years compared with those for the year 1912-13 are noted below :—

——	No. of cultivators licensed.	Area licensed.	Total outturn.	Average outturn per bigha.
		Bighas.	Maunds.	Mds. Srs.
1912-13	2,959	3,063	7,078	2 12
1929-30	3,047	1,799	4,414	2 15
1930-31	2,949	1,800	3,431	1 38
1931-32	2,822	1,600	3,372	2 0

Licenses for retail sale were settled under the "Bengal Fixed Fee System". Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale.

1,211 retail licenses were issued in 1931-32 against 1,206 and 1,422 retail licenses in 1930-31 and 1912-13 respectively.

21. *Duty, consumption and average taxation.*—The rate of duty in 1931-32 was Rs. 40 per seer of *ganja*, against Rs. 11 in 1912-13. The drug was consumed in all districts. The consumption of *ganja* in the British districts of Bengal in 1931-32 amounted to 1,013 maunds 16 seers against 1,155 maunds 9 seers in 1930-31 and 3,070 maunds, in 1912-13. The average taxation on *ganja* was Rs. 74·1 per seer, of which Rs. 40 were derived from duty and Rs. 34·1 from vend fees. In 1930-31 the average taxation on *ganja* was Rs. 77 per seer (Rs. 40 from duty and the rest from vend fees) against Rs. 22·9 (Rs. 11 from duty) in 1912-13.

22. *Duty arrangements in regard to ganja exported outside the British districts of the Province.*—*Ganja* despatched to the United Provinces, Behar and Orissa, and Assam paid duty in those provinces. *Ganja* could also be exported to other provinces in British India either in bond or on pre-payment of duty in Bengal.

Supplies to Cooch-Behar and the Feudatory States of Orissa were allowed free of duty. *Ganja* exported elsewhere paid duty at the rate current in Bengal before issue.

Charas.

23. *Supply, duty and vend arrangements.*—The use of *charas* was practically confined to certain towns in Western and Central Bengal. It was procured from Central Asia through the medium of licensed contractors in the Punjab, and paid duty in Bengal at the rate of Rs. 70 per seer, half of which had to be deposited by the importer before he could get a permit for import, the balance being paid on arrival of the consignment. The rate of duty on *charas* during the year 1912-13 was Rs. 12 per seer.

The right of retail vend was disposed of under the "Bengal Fixed Fee System". The number of sanctioned shops was 33 in 1931-32 against 34 in 1930-31 and 51 in 1912-13.

24. *Consumption and average taxation.*—The consumption of *charas* in 1931-32 was 35 maunds 5 seers compared with 38 maunds 2 seers in the preceding year and 27 maunds, in 1912-13. The average taxation per seer was Rs. 135·4 of which Rs. 70 were derived from duty and Rs. 65·4 from vend fees compared with Rs. 137·5 in 1930-31 and Rs. 53·8 in 1912-13 The duty on the article was raised to Rs. 70 per seer with effect from 1st April 1928.

Bhang.

25. *Supply, duty, vend arrangements, import and export.*—The cultivation of the *bhang* plant was forbidden, but it grows wild in many parts of Bengal The collection of *bhang* for use as an intoxicant or for sale was prohibited

The drug was obtained from the wholesale contractors in the district of Bhagalpore in Bihar and Orissa by the *Ganja* cultivators' Co-operative Society, Naugaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Re. 1 a seer, throughout the Presidency.

Bhang could only be exported to the States of Nepal, Bhutan and Sikkim, to the Tripura State and to French Chandernagore only on payment of duty in Bengal. In 1931-32, 3 maunds and 28 seers of *bhang* were exported on payment of duty, against 3 maunds and 8 seers in the previous year.

The retail vendors of *bhang* were licensed under the "Bengal Fixed Fee System" as in the case of "*ganja*" and "*charas*". Besides ordinary retail licenses, druggists' permits for the manufacture and sale of *bonâfide* medicinal preparations containing *bhang* were granted to approved medical practitioners. In 1931-32, 942 licenses were granted for its retail vend, including 610 druggists' permits. Licenses issued for the retail sale of *bhang*, including druggists' permits during 1930-31 were 905 against 444 in 1912-13.

26. *Consumption and average taxation.*—The consumption of *bhang* in the year under review in the British districts of Bengal was 301 maunds and 24 seers compared with 334 maunds and 5 seers in 1930-31 and 698·7maunds, in 1912-13. In 1931-32 the average taxation was Rs. 11·7 per seer (of which Re. 1 was derived from duty and Rs. 10·7 was derived from vend fees) whereas in 1930-31 it was Rs. 12·8 per seer, and in 1912-13 Rs. 3·7 per seer.

27. *Consumption and taxation statistics for ganja, charas and bhang together.*—Taking, *ganja, charas and bhang* together the total consumption of hemp drugs in the British districts of Bengal in 1931-32 amounted to 1,350 maunds and 5 seers or 1 seer per 1,000 of the population according to the census figures of 1931. The general average taxation thereon was Rs. 63·3 per seer, of which Rs. 33·6 were derived from duty and Rs. 29·7 from vend fees. In 1930-31 the total consumption of hemp drugs of all descriptions amounted to 1,527 maunds and 16 seers or 1·3 seer per 1,000 of the population. In 1912-13 it was 3,796 maunds or 3·34 seer per 1,000 of the population. The general average taxation in 1930-31 was 66·1 per seer (Rs. 33·8 from duty and the rest from vend fees). In 1912-13 it was Rs. 20·22 (Rs. 9·8 from duty and the balance from vend fees).

28. *Prosecutions and convictions.*—The arrests for "illicit cultivation or collection of *ganja* or *bhang*" increased from 54 to 148. Prosecutions for "unlicensed sale of hemp drugs" increased from 26 to 78. The arrests for "illicit possession of *ganja*" increased from 116 to 180 and those for "illicit possession of *charas*" increased from 20 to 24. The number of arrests for "illicit possession of *bhang*" increased from 104 to 159. The prosecutions for "unlawful import, export or transport of hemp drugs" decreased from 16 to 1. The total number of persons convicted for offences relating to hemp drugs was 497 compared with 269 in the preceding year and 264 in 1912-13. There was thus an increase of 88·2 per cent in the number of convictions in 1931-32 compared with that of the year 1912-13 and an increase of 84·7 per cent over the figures of the preceding year (See Statement V).

CHAPTER V.

BURMA.

29. *General prohibition of the use of hemp drugs.*—The use of hemp drugs by ordinary persons, and their production, import and sale have been generally prohibited in Burma since 1873, the object being to keep Burmans from contracting the habit of consuming these drugs to which they had not previously been accustomed.

30. *Special licenses for possession for medicinal purposes.*—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other beasts by (*a*) veterinary practitioners, or (*b*) other persons, under a license granted by the Commissioner of the Arakan Division for that Division and by the Excise Commissioner for the rest of Burma. The number of licenses issued for the possession of *ganja* for the treatment of elephants was 18, one more than in the previous year and in 1912-13. The fees realised from these licenses amounted to Rs. 205 in 1931-32, compared with Rs. 161 in 1930-31, and Rs. 85 in 1912-13.

Holders of such licenses obtained their supplies from the stocks of illicit *ganja* confiscated by Government. This was sold to them at the rate of Rs. 5 per viss of 140 tolas.

Orders permitting pharmacists to keep and sell under license galenical preparations of hemp were passed in 1930-31 by the Local Government but no pharmacists applied for such licenses in 1931-32.

31. *Offences and convictions, seizures and smuggling of hemp drugs.*—Seizures of illicit hemp drugs increased from 183,324 tolas in 1930-31 to 290,516 tolas in 1931-32 and convictions fell from 858 to 777. In 1912-13 seizures amounted to 152,945 tolas and convictions to 501.

CHAPTER VI.

Bihar and Orissa.

32. *General revenue statistics.*—The revenue from hemp drugs (*ganja*, *bhang* and preparations thereof) for the year 1931-32 was Rs. 24,68,000 as shown below, and amounted to 20·1 per cent of the total excise receipts of the province :—

—	Duty.	Vend fees.	Total.
	Rs.	Rs.	Rs.
Ganja . . .	12,63,000	11,38,000	24,01,000
Bhang . . .	22,000	45,000	67,000
Total .	12,85,000	11,83,000	24,68,000

The total receipts from hemp drugs in 1912-13 and 1930-31 amounted to Rs. 23·06 lakhs and Rs. 29·85 lakhs, respectively, and the percentages which these revenues bore to the total excise revenue were 22·2 in 1912-13 and 20·8 in 1930-31.

33. *Ganja supply and vend arrangements.*—There were licensed warehouses for *ganja* in every district maintained under Government supervision at district and sub-divisional headquarters by licensed wholesale vendors, (goladars), who got their licenses free of charge. The wholesale vendors procured *ganja* either direct from the Co-operative Society of *ganja* growers at Naugaon in the Rajshahi District of Bengal or from other wholesale vendors from Bhagalpur and Darbhanga and sold it to holders of retail licenses. Two licenses for the cultivation of *ganja* in the District of Bhagalpur and one in the district of Darbhanga were granted in 1931-32 and the whole quantity manufactured was supplied to the wholesale vendors of this province. Licenses for retail sale were settled under the sliding scale system in all districts. Under the sliding scale system the shops were, as usual, settled with selected men and the license fee was assessed according to the prescribed scale on the comsumption in each individual shop month by month. 54 wholesale and 1,109 retail licenses were issued in 1931-32. In 1912-13, 124 wholesale and 1,334 retail licenses were issued for the retail sale of *ganja*. The corresponding figures in 1930-31 were 54 and 1,108 respectively.

34. *Duty, consumption and average taxation.*—Duty was payable on the issue of the drug from the wholesale vendor's golas (warehouses). The rate per seer in force in 1931-32 was Rs. 40 in the districts of the Patna, Orissa and Chota Nagpur divisions, in the district of the Santhal Parganas and

portions of the districts of Monghyr and Bhagalpur, lying south of the Ganges. In the rest of the Province the duty remained at Rs. 35 a seer as in 1930-31. The rates per seer in force in 1912-13 were :—

	Rs.
Sambalpur	7
Other districts of Orissa	9
Elsewhere	11

The consumption of *ganja* in the British districts of Bihar and Orissa in 1931-32 amounted to 776 maunds and the taxation realized thereon was Rs. 12·00 lakhs from duty and Rs. 11·38 lakhs from vend fees. The average taxation per seer was thus Rs. 75·4, of which Rs. 38·7 were derived from duty and Rs. 36·7 from vend fees. Duty amounting to Rs. 63 lakhs on 55 maunds exported to other provinces and to the Political States within the Province was also realized during the year under review. 80 maunds of *ganja* were exported out of the province in 1930-31 against 363 maunds in 1912-13, and the receipts therefrom were Rs. 1·23 and Rs. 1·6 lakhs, respectively.

The consumption of *ganja* in the British districts of the Province amounted to 38,158 seers in 1930-31 and 99,920 seers in 1912-13. The revenue derived from this drug amounted to Rs. 27·86 lakhs in 1930-31 and Rs. 20·93 lakhs in the year 1912-13. The average taxation per seer was Rs. 73·0 in 1930-31 and Rs. 20·9 in 1912-13.

35. *Duty arrangements in regard to ganja exported.*—*Ganja* was supplied free of duty to 22 of the Feudatory States in Orissa in consideration of these States having forbidden the cultivation of the hemp plant in their territories and adopted conditions of duty and vend arrangements similar to those existing in the British districts of Bihar and Orissa. *Ganja* could also be exported to other provinces in British India, either in bond or on prepayment of duty in force in Bihar and Orissa. The duty paid exports to Nepal, the Chota Nagpur Political States, and the two Orissa Feudatory States (Bonai and Gangpur) to which *ganja* was supplied on payment of duty, amounted to 55 maunds while duty-free exports to the other Feudatories in Orissa amounted to 17 maunds.

36. *Charas.*—*Supply, duty and vend arrangements.*—The sale of *charas* has been prohibited in this Province since the year 1924-25. In 1912-13, the use of *charas* confined to four districts, *viz.*, Gaya, the Santhal Parganas, Cuttack and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.

37. *Bhang.*—*Supply, duty and vend arrangements.*—*Bhang* grows wild in many parts of Bihar and Orissa, but collection for purposes of sale was permitted only in the district of Purnea. The whole quantity collected in Purnea was transported, to the central gola at Bhagalpur whence it was sold according to requirements. The total requirements of the Province, as well as of Bengal and Assam, which obtained their supplies of *bhang* from Bhagalpur, were estimated, and a contract was given to one person for the collection and storage of that quantity for supply to licensed wholesale vendors, subject to a fixed maximum price. The contractor was selected by tender with reference chiefly to the price at which he was prepared to supply

the wholesale dealers he had to pay no fees for the exclusive privilege of collection and supply. The maximum price of supply, fixed for the period of three years commencing from the 1st April 1931, was Rs. 3-8-0 a maund. The *bhang* was collected and stored under the supervision of Excise officers in a Government warehouse established at Bhagalpur and was issued thence to wholesale vendors under bond.

38. *Import and export.*—*Bhang* was also allowed to be imported by licensed wholesale vendors in the Champaran, Muzaffarpur and Saran districts from the Gorakhpur district of the United Provinces, but in 1931-32 there was no such import.

The wholesale vendors, who obtained their licenses free of charge, were required to keep their stocks of *bhang* in warehouses (golas) under Government supervision. Duty on the drug was paid by retail vendors at the time of its issue from the warehouses. The rate of duty per seer was Rs. 3 throughout the province, except in the North Gangetic tract, where it was Rs. 2.

The export of *bhang* was subject to conditions similar to those for *ganja* (*vide* paragraph 35 above). In 1931-32, 2 maunds were exported on payment of duty in Bihar and Orissa, to the Orissa Feudatory States and the Chota Nagpur Political States and 370 maunds in bond to Bengal and Assam. 2 maunds were also exported to the Orissa Feudatory States without payment of duty.

Licenses for retail sale of *bhang* were settled in all districts like licenses for retail sale of *ganga*, under the sliding scale system. Permits for the possession of *bhang* in excess of ¼th seer, but not exceeding 5 seers at a time, and for its retail sale for medicinal purposes only were also granted by Collectors to approved medical practitioners on payment of a nominal fee of Re. 1 for the year. In 1931-32 one license was granted for the collection and supply of *bhang*, 36 for wholesale vend, 289 for retail vend and 74 druggists' permits. The number of these licenses during the year 1912-13 and 1930-31 was as follows :—

	1912-13	1930-31
For collection and supply of *bhang*	3	1
For wholesale vend	44	37
For retail vend	278	290
Druggists' permits	19	74

39. *Consumption and average taxation.*—The consumption of *bhang* in the British districts of Biha and Orissa in 1931-32 amounted to 180 maunds and the average taxation ther on was Rs. 9·2 per seer of which Rs. 3·0 were derved from duty and Rs. 6·2from vend fees. The consumption of *bhang* in 1930-31 amounted to 200 maunds against 538 maunds in 1912-13. Average taxation per seer of *bhang* (duty and vend fees) was Rs. 9·4 in 1930-31 and Rs. 2·4 in 1912-13.

40. *Changes.*—No changes were introduced during the year under review.

41. *Offences and convictions.*—The number of persons convicted for illicit cultivation of the hemp plant was 50 in the year 1931-32, against 52 in 1930-31. Eleven persons were convicted for unlicensed sale of *ganja* or *bhang* against 6 in the preceding year. There were 80 convictions for the illicit possession of *ganja* or *bhang* compared with 92 in the previous year. 331 persons were convicted for unlawful export or transport of *ganja* or *bhang* against 150 in the preceding year. The total number of convictions for offences relating to *bhang* and *ganja* in 1931-32 was 472 against 300 in the preceding year and 154 in 1912-13.

42. *Consumption and taxation statistics for ganja and bhang together.*—Taking *ganja* and *bhang* together, the total consumption of hemp drugs in the British districts of Bihar and Orissa in 1931-32 amounted to 956 maunds or 1·0 seer per 1,000 of population according to the census figures of 1931. In 1930-31 the average consumption of hemp drugs (various sorts taken together) per 1,000 of population amounted to 1·3 seers against 3·5 seers in 1912-13. The average taxation on consumption in 1931-32 was Rs. 31·9 per seer from duty and Rs. 30·9 from vend fees, or Rs. 62·8 per seer in the aggregate. The total taxation per seer during the preceding year was Rs. 61·9 against Rs. 16·9 in 1912-13. The duty paid exports outside the Province during 1931-32 amounted to 57 maunds on which a duty of Rs. ·63 lakhs was realized.

CHAPTER VII.

UNITED PROVINCES OF AGRA AND OUDH.

43. *General revenue and statistics.*—The total hemp drugs receipts for the year ending March 1931, 1932, were 30·86 lakhs as shown below, being 28·3 per cent of the total Excise revenue :—

—	Duty.	Vend fee etc.	Total.
	Rs.	Rs.	Rs.
Ganja	3,34,196	12,98,009	30,86,281
Charas	11,38,311		
Bhang	3,15,765		
Total	17,88,272	12,98,009	30,86,281

The receipts from hemp drugs during the year 1930-31, amounted to 34·08 lakhs, and were 30·3 per cent of the total Excise revenue. In 1912-13, the revenue from these drugs was Rs. 24·06 lakhs and the percentage that it bore to total Excise revenue was 19·1.

A licence for the vend of hemp drugs covered the vend of all the three descriptions of hemp drugs.

44. *Ganja, supply and storage.*—No *ganja* was produced in this province and its import was permitted only from Bengal. The import had to be made by railway and under bond and was required to be covered by a pass. The drug was required to be consigned to the Collector of a district, in which a bonded warehouse, established for the storage of hemp drugs was situated. Duty was levied on the net weight of *ganja* as it was issued from the warehouse to licensed vendors.

45. *Duty and consumption* —The rates of duty levied per seer in each of the years 1912-13, 1930-31 and 1931-32, were as follows :—

On *baluchar ganja* obtained direct from Rajshahi (the district of production in Bengal).

1912-13.	1930-31.	1931-32.
Rs. a. p.	Rs. a. p.	Rs. a. p.
11 0 0	34 6 0	33 6 0
...	35 2 0	34 2 0

The total consumption of *ganja* in 1931-32 was 248 maunds compared with 268 maunds in 1930-31 and 408 maunds in 1912-13.

46. *Charas supply*.—*Charas* comes from Central Asia through warehouses in Punjab. Import from the Punjab was required to be made by rail only and covered by a pass. The drug had to be consigned, in the manner already described in the case of *ganja* to a bonded warehouse. Duty was levied on the net weight issued from the warehouse.

47. *Duty and consumption*.—In 1931-32, the duty varied from Rs. 55-4 to Rs. 56-8 per seer and in 1930-31, it varied from Rs. 55-4 to Rs. 56-8 against Rs. 12 in 1912-13.

An export duty of two annas per seer was levied on all *charas* exported from the United Provinces under bond. *Charas*, *ganja* and *bhang* were exported under bond to Benares State from the Benares drugs warehouse.

The consumption of *charas* in the United Provinces in the year ending March 31, 1932, was 507 maunds against 551 maunds in 1930-31 and 1,254 maunds in 1912-13. Owing to the reduction of duty on *charas* by the Punjab and Delhi provinces, who followed the example of the North-West Frontier Province, the smuggling of *charas* on a large scale was apprehended and a vigorous campaign was started to cope with the menace. A special staff consisting of one Assistant Excise Commissioner, 6 Excise Inspectors and peons was appointed from 1st December, 1928, on the borders of these two provinces to stop the smuggling with the result that the consumption of licit *charas* had not decreased very much. The post of the Assistant Excise Commissioner, referred to above was brought under reduction on the 1st of August, 1931, as a measure of economy and the work entrusted to the Assistant Excise Commissioner, Saharanpur circle, in addition to his other duties.

48. *Bhang production, taxation and consumption*.—The import of *bhang* from any place outside the United Provinces was prohibited. The only source of supply was the spontaneous growth of the wild hemp plant in the Himalayan sub-montane tracts where it formed one of the commonest of weeds. The collection of the plant was regulated by the issue of licences to supply contractors of hemp drugs and the plant so collected and prepared as *bhang* was stored in approved godowns or bonded warehouses for issue to vendors or for export. The cultivation of the hemp plant for the production of *bhang* has been prohibited throughout the province since 1925-26. Its cultivation for fibre and seed was permitted in the hilly portion of the Kumaon Division.

The total consumption of the drug during the year was 2,916 maunds. In 1930-31, the quantity of *bhang* consumed was 2,898 maunds. In 1912-13 the total consumption of the drug was estimated at 4,996 maunds. The collection of the drug of spontaneous growth was restricted to the following districts, *viz.*:—

> "Saharanpur, Muzaffarnagar, Bijnor, Naini Tal, Bareilly, Kheri, Pilibhit, Bahraich, Gonda, Basti and Gorakhpur."

The duty on *bhang* varied from 0-10-0 to Rs. 3-4 per seer during the year, against 0-10-0 to Rs. 3-4 in 1930-31. In 1912-13, duty was levied at the rate of Rs. 4 per maund or 0-1-7 per seer only on the transport of the drug from the districts of collection.

49. *Contract supply system.*—The contract supply system has been in force in all the 48 districts since April 1st, 1924. It is analogous to the system of contract supply of country spirit. Under it the exclusive privilege of supplying the intoxicating hemp drugs (*ganja, charas* and *bhang*) at fixed rates to a particular tract is granted for a definite period to a supply contractor. The contracts are fixed by tender. Usually the lowest tender is accepted, but full power is reserved to accept such tender as may be deemed best in the public interest.

Drugs were issued to retail vendors on prepayment of the contract price and duty, from bonded warehouses within the contract area of supply. Portions of the buildings of the bonded warehouses already established for the contract supply of the country spirit were utilised for the storage and issue of all the three varieties of hemp drugs. There were 78 such warehouses. The drugs were transported, or imported as required, to the warehouses under bond by the contractors.

50. *General vend arrangements.*—As stated in paragraph 43, above, one license covered the right to sell hemp drugs of all the three descriptions. In 1931-32 there were 2,112 retail shops. Shops were settled, licensees were selected and the collection of fees effected in the manner prescribed in paragraph 197, Chapter VII of the Memorandum on Intoxicating liquors for 1931-32. In 1930-31 there were 2,108 retail shops, against 102 wholesale and 3,463 retail shops during the year 1912-13. The fixed selling price of *ganja* and *charas* was Rs. 100 and Rs. 120 per seer respectively and that of *bhang* was Rs. 5 a seer except in the sub-montane districts where it was sold at Rs. 2-8 a seer.

51. *Administrative changes.*—The only important administrative change during the year was that contracts for the supply of hemp drugs in different areas in the United Provinces for the triennium beginning from April 1st, 1933, were settled by inviting tenders both direct and through the Financial Commissioner, Punjab.

52. *Prosecutions and convictions.*—The number of offences relating to hemp drugs in 1931-32, was 513, against 50 in 1930-31, resulting in a decrease of 21·1 per cent. The fall was partly due to the decrease in the number of petty cases of *charas* smuggling from the Punjab and Delhi by *bonâ fide* passengers who were no longer ignorant of the law and partly to the fact that the Delhi Excise Conspiracy case instituted last year ended in the conviction of several notorious smugglers.

The situation as regards *charas* smuggling, which had been pursued on an organized scale for some time and which received further stimulus from the Civil Disobedience Movement of 1930, would have got out of control in the year under report but for the efforts of the special staff appointed by Government in 1928 to check inter-provincial smuggling, which had considerable success in stemming the tide. The present staff was insufficient to deal successfully with the crime, but in view of the prevailing financial stringency any addition was out of the question. Not only were several good captures of *charas* made by the special staff but seizures of opium and cocaine were also effected by them. On the whole the staff justified their existence and proved a valuable asset to Government. But the evil could not be eradicated so long as the disparity in prices between the United Provinces and the Western Provinces persisted.

There was practically very little crime relating to *bhang*. *Ganja* was smuggled in small quantities for private consumption from Nepal and Bundelkhand and Baghelkhand States.

The total quantity of *charas* seized in the United Provinces during the year was 251 seers, against 189 seers in 1930-31. Of this the special staff had to its credit the seizure of 184 seers.

53. *Total consumption of hemp drugs and average taxation.*—Taking *ganja charas* and *bhang* together, the total consumption of hemp drugs in the United Provinces, was 8,671 maunds in 1931-32 or 3·2 seers per 1,000 of the population, according to the census figures of 1921, and the average taxation thereon amounted to Rs. 20·7 per seer of which Rs. 12·0 were derived from duty. In 1930-31, the total consumption of hemp drugs of various descriptions taken together, amounted to 3,717 maunds against 6,658 maunds in 1912-13. The average total consumption of hemp drugs per 1,000 of the population amounted to 3·3 seers in 1930-31, against 5·6 seers in 1912-13. The average taxation per seer of hemp drugs (of all sorts taken together) was Rs. 22·9 in 1930-31, against Rs. 9·0 in 1912-13.

CHAPTER VIII.

PUNJAB.

54. *General revenue statistics.*—The principal source of revenue from hemp drugs in the Punjab is *charas*. The amount recovered from the duty on *charas* including warehouse dues was Rs. 5·72 lakhs as compared with Rs. 0·19 lakhs from the transport duty on *bhang* and Rs. 5·80 lakhs from license fees for the vend of *charas* and *bhang*, making a total of Rs. 11·71 lakhs. The corresponding figures in the previous year were Rs. 6·74, 0·21 and 5·33 making a total of Rs. 12·28 lakhs.

Charas.

55. *Import, duty, possession and local consumption.*—*Charas* grows on the flowers of female hemp plant in Central Asia only. It does not materialise on the hemp plant in India. It is collected in the form of a powder and kneaded into a sticky mass, under the heat of the sun. It was transported *viâ* Panamik where it was first registered by a clerk, to Leh in Kashmir State territory, where the Punjab Government had established a warehouse and maintained a special staff. Each bundle of *charas*, which ordinarily weighed 50 seers or a little less, was recorded in the warehouse, and was forwarded either to Kulu or to Rawalpindi, or else consumed in Kashmir State territory under the direct control of the Durbar. There were four warehouses in the Punjab at Sultanpur (Kulu), Hoshiarpur, Amritsar and Rawalpindi. On arrival at each of these warehouses the bundles were again registered. Transport after leaving Leh, was only permitted in bond under a pass. Warehouses were also established in the North-West Frontier Province and *charas* was imported from Chitral in bond into the Punjab. The strict control and supervision exercised in this manner over imports minimised the risk of illicit importation, which could only take place, if the smuggler was prepared to smuggle the *charas* the whole way from Central Asia into India. *Charas* could not be kept in a warehouse for more than two years, after which it was either to be destroyed or released from bond on payment of the duty, which since July 1928 stood at Rs. 20 a seer. Warehouse dues were charged for the safe custody of *charas* kept in a Government warehouse. *Charas* was purchased from the wholesale import dealers either by retail vendors or by wholesale vendors who supplied to the retail vendors. The fee for a wholesale license in bond for import was Rs. 5 per annum, and for a wholesale license out of bond Rs. 16. This out of bond license also covered the wholesale vend of *bhang*. Licenses for the retail vend of *charas* and *bhang* were auctioned at the same time as liquor licenses each year. The fixed maximum retail price for *charas* was reduced to nine annas per tola when the duty was reduced to Rs. 20 per seer but it was raised on April 1st 1931, to twelve annas. The maximum limit of private possession for *charas* was three tolas. The total sales of *charas* for consumption in the Punjab in 1931-32 were 378 maunds as compared with 514 maunds in the previous year and 637 maunds in 1912-13. The raising of the duty to Rs. 60 per seer gave rise to much smuggling with the result that licit consumption greatly declined but recovered when the duty was reduced to Rs. 20.

56. *Charas Contracts.*—Owing to the dealers in *charas* having combined to force up the price of *charas* to an unreasonably high level, the Punjab Government, acting in co-ordination with the Government of Bengal and the Administrations of North-West Frontier Province, Baluchistan, Delhi and Ajmer-Merwara, and following to some extent the example of the United Provinces Government, arranged to call for tenders in advance for the wholesale supply of *charas*, thus bringing down the price exclusive of duty which had risen in 1930 as high as Rs. 6 per seer to about Rs. 5·8 per seer in 1931-32, Rs. 4 per seer for delivery in 1932-33 and Rs. 2 in 1933-34. Subsequently many Indian States in the Punjab, Rajputana and Central India arranged through the Punjab Government for similar contracts at rates of about Rs. 2 per seer for both 1932-33 and 1933-34. The reduction of about Rs. 4 per seer in the wholesale price of *charas* was equivalent to a saving for the various administrations in India concerned of about three lakhs of rupees a year. This money had not previously all gone into the pockets of the wholesale dealers, since, owing to rivalry among themselves, they imported each year amounts far in excess of the annual requirements of the country. Hundreds of maunds of *charas* thus had to be destroyed, when the drug had deteriorated so as to be unfit for consumption. In future the dealers will know their requirements in advance, and will be able to arrange their imports accordingly.

Bhang.

57. *Cultivation and taxation.*—The hemp plant grows wild in the submontane districts of the Punjab and cultivation was unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi, Attock and Dera Ghazi Khan. In other districts cultivation was prohibited except in small plots of land and under special licenses by fakirs and other persons attached to religious institutions for their own consumption. Such persons paid no acreage duty. An import, transport and export duty was levied on *bhang*, this in 1930-31 stood at Rs. 6 a maund and was raised from April 1st, 1931, to Rs. 10.

58. *Vend of bhang and charas.*—57 wholesale licenses were issued for the wholesale vend of *bhang* and *charas* in 1931-32, against 59 in the previous year and 75 in 1912-13. The retail vend licenses were disposed of by auction at the same time as the liquor auctions. Most of the shops auctioned were for the sale of both drugs. In 1931-32 there were 174 shops for the sale of both *charas* and *bhang* and 105 separate shops for *charas* and 102 separate shops for *bhang*, as compared with 183, 93 and 94 in the previous year and 396, 96 and 49 in 1912-13.

59. *Total consumption and the average taxation.*—The total consumption of both *charas* and *bhang* in 1931-32 was 2240 maunds giving an average consumption of 3·79 seers per thousand of the population according to the census figures of 1931 and an average taxation of Rs. 6·47 per seer. The corresponding figures for 1930-31 were 12·9 and for 1912-13 Rs. 6·3 per seer.

Ganja.

60. *Ganja.*—The use of this product of the hemp plant was prohibited in the Punjab.

61. *Offences with regard to charas.*—The reduction in the duty on *charas* from Rs. 60 to Rs. 20 a seer caused a great decrease in the smuggling of *charas* into the Punjab for local consumption. At the prices ruling it was hardly worthwhile for smugglers to bring *charas* into the Punjab except for export to provinces, such as the United Provinces and Bengal, where the duty remained at Rs. 60 a seer, or to other provinces, such as Bombay and Central Provinces, where the consumption of *charas* was absolutely prohibited. The total quantities of contraband *charas* seized during 1931-32 and the two previous years were 12,12 and 9 maunds.

CHAPTER IX.

Central Provinces and Berar.

62. *General revenue statistics.*—The hemp drugs receipts for the calendar year 1931 amounted to Rs. 7,45,000,* being 10·8 per cent of the total Excise revenue for that year (including cost price of opium). In 1930 the hemp drugs receipts amounted to Rs. 10,91,000† against Rs. 7,40,000 in 1912-13, and the revenue from these drugs represented 10·6 per cent of the total Excise revenue in 1930 against 7·0 per cent in 1912-13.

63. *Ganja—Source of supply.*—The cultivation of the hemp plant for the production of *ganja* was restricted to the Khandwa tahsil of the Nimar district, and was there carried on under license, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse, whence it was issued to local bonded warehouses for consumption in the British districts and Central Provinces States of the province. All issues were made under the supervision of a responsible Government officer of the rank of District Excise Officer.

The Nimar district at one time produced sufficient *ganja* not only to meet the demand of the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous States outside the province, such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no *ganja* was exported, except to Berar, between the years 1899-1900 and 1906-07. The amount of *ganja* produced declined simultaneously with the demand for export, and in the year under report was just sufficient to meet the demands of the Central Provinces and Berar.

64. *Duty and vend arrangements.*—*Ganja* intended for consumption in the Central Provinces and Berar was issued from the Khandwa storehouse, and was stored in a Government warehouse at the headquarters of most of the tahsils and at other warehouses. From the warehouses the *ganja* was issued to retail vendors who paid duty on the quantity they purchased. The rate of issue price Rs. 55 in force in 1930 remained unchanged as compared with Rs. 7-8-0 duty in 1912-13. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated, and the entire crop was purchased by Government and supplied direct to the retail vendors at a fixed price. The cost price of *ganja* was fixed at Rs. 2-8-0 per seer throughout the Province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in license fees, a net gain on the sale proceeds of *ganja* and a regular supply of the drug in all shops.

In 1931 licenses were given to the cultivators of Dhangaon and Dhondwada who accepted a rate of annas eleven per seer of cleaned *ganja*, against the rate of Re. 1 accepted by the cultivators of Dhangaon and Bhutia in 1930.

The right of retail vend was disposed of by auction of each shop separately. The number of shops in 1931 was 706, against 715 in the preceding year and 1,035 *plus* 4 temporary shops in 1912-13.

* The statistics of revenue are in each case given to the nearest thousand rupees.
† Including cost price.

65. *Consumption, revenue and average taxation.*—The sales of *ganja* to retail vendors in the British districts of the Central Provinces and Berar in 1931 amounted to 192 maunds, and the revenue realized from the drug was Rs. 4,22,000 from issue price on issues to the retail vendors from warehouse, and Rs. 2,88,000 from license fees for the privilege of retail vend. The average taxation from vend fees thus amounted to Rs. 37·6 per seer on *ganja* sold to the retail vendors. Adding to this issue price at the rate of Rs. 55·0 per seer, the total average taxation on such sales amounted to Rs. 92·6 per seer.

In 1930 the sales of *ganja* to retail vendors in the British districts amounted to 264 maunds, against 1,178 maunds in 1912-13, and the revenue realized from the drug in 1930 amounted to Rs. 5,80,000 from issue price and Rs. 4,67,000 from fees for the retail vend against Rs. 3,59,000 from duty and Rs. 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1930 amounted to Rs. 99·3 (44·3 from vend fees), against Rs. 14·6 (7·1 from vend fees) in 1912-13.

66. *Supply to Feudatory States.*—*Ganja* was supplied free of duty to the Central Provinces States other than those transferred from Bengal in 1905. The States were bound not to permit the cultivation of the hemp plant in their territories, not to issue the drug to their licensed vendors at a lower rate than the retail vendors of the province had to pay for it. The Feudatory States transferred from Bengal in 1905 were charged full duty rates. The amount supplied to the Central Provinces States in 1931 was 9 maunds, against 26 maunds in the preceding year and 111 maunds in 1912-13.

67. *Bhang, average taxation and retail arrangements.*—*Bhang* was imported from Hoshiarpur in the Punjab, and was stored in the Government godown at Khandwa, whence it was supplied to warehouses in the province for issue to retail vendors at a fixed price. The issue price of Rs. 9 per seer in 1930 remained unchanged against duty Rs. 2 in 1912-13. It was retailed in special shops. The number of such shops remained unchanged at 49. In 1912-13, the number of shops licensed for the exclusive sale of *bhang* was 12. As in the case of *ganja* the right of vend was disposed of by auction and the revenue realized therefrom amounted to Rs. 13,703 in 1931 against Rs. 13,458 in 1930 and Rs. 5,000 in 1912-13. The issue price on *bhang* issued from warehouses to retail vendors in 1931 was Rs. 18,270 against Rs. 17,520 in 1930 and Rs. 5,000 in 1912-13, and the quantity sold was 51 maunds against 50 maunds issued in 1930 and 60 maunds in 1912-13. The average taxation from vend fees on the sales to the retail vendors thus amounted to Rs. 6·7 per seer in 1931 against Rs. 6·9 per seer in 1930 and Rs. 2·1 per seer in 1912-13. Adding to this the issue price, the total average taxation realized from the drug was Rs. 15·7 per seer in 1931 against Rs. 15·9 per seer in 1930 and Rs. 4·1 per seer in 1912-13.

68. *Charas.*—Prior to 1906-07, there was no licit sale of *charas* in the Central Provinces or Berar; but in that year and the year following, shops were licensed for the first time. The drug was purchased by Government and supplied only at one place in the province, *viz.*, Jubbulpore, for the convenience of sepoys from the Punjab.

The only shop at Jubbulpore was closed permanently in the middle of August 1924, and thus the licit sale of the drug was discontinued throughout the province.

69. *Important change.*—The issue price of *bhang* was raised from Rs. 7 to Rs. 9 per seer in 1930, and continued to be in force in 1931.

70. *Offences, convictions and seizures.*—There were 28 cases of illicit cultivation of the hemp plant as in the previous year against 18 in 1912-13. Cases relating to smuggling and possession in excess of the legal limit increased from 88 in 1930 to 92 in 1931 under *ganja* and decreased from 11 in 1930 to 6 in 1931 under *bhang*, and rose from 269 in 1930 to 275 in 1931 under *charas*. The total number of offences relating to hemp drugs in 1931 was 639 against 753 in the preceding year and 63 in 1912-13.

The total quantities seized in 1931 were 18 seers of *ganja* against 14 seers in 1930, 35 seers 77 tolas of *charas* against 38 seers and 62 tolas in 1930 and 1 seer of *bhang* against 6 seers in 1930.

71. *Consumption of and average taxation on ganja, bhang and charas taken together.*—The total consumption in British districts of the Central Provinces and Berar of licit *ganja* and *bhang* taken together in 1931 was 243 maunds, being at the rate of 0·6 seers per 1,000 of the population according to the census figures of 1931. The general average taxation was Rs. 77 per seer of which Rs. 55 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 0·8 seers in 1930 and 3·6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs. 87 (55 from issue price) in 1930 against Rs. 14·6 (7·5 from duty) in 1912-13.

CHAPTER X.

ASSAM.

72. *General revenue and statistics.*—The revenue derived from hemp drugs (*ganja, bhang* and preparations thereof) during the year 1931-32 was Rs. 5,61,290 as shown below, amounting to 10·9 per cent of the total Excise revenue:—

	Duty.	Vend fee.	Total.
	Rs.	Rs.	Rs.
Ganja	3,66,830	1,94,178	5,61,008
Bhang	Nominal.	Nominal.	236

In 1930-31 the total receipts from hemp drugs amounted to Rs. 7,58,913 against Rs. 6·88 lakhs in 1912-13. The percentage of revenue from hemp drugs to total Excise revenue was 13·3 in 1930-31 against 14·2 in 1912-13.

Ganja.

73. *Supply and vend arrangements.*—Warehouses for storage of *ganja* were maintained under Government supervision at almost all districts and subdivisional headquarters by licensed wholesale vendors who obtained their supplies either direct from the Naogaon Ganja Cultivators Co-operative Society, Limited, in the district of Rajshahi in Bengal or from other wholesale vendors. Retail vendors were required to obtain their requirements from these warehouses, duty and license fees being charged at the time of issue. The limit of retail sale of the drug was three tolas. The numbers of wholesale and retail licenses were 26 and 236 in 1931-32 against 30 and 234 in 1930-31, respectively. In 1912-13 the numbers were 47 and 245.

74. *Duty, consumption and average taxation.*—Duty was levied on all descriptions of *ganja* on issue from the wholesale vendor's *gola* at the uniform rate of Rs. 60 per seer throughout the province except Goalpara where it was levied at Rs. 35 per seer, against the same rates in 1930-31 and Rs. 11 in 1912-13. In practice only *chur ganja* was used in 1931-32 (*chur ganja* consists of the broken pieces of the flower which drop off in making flat and round *ganja*). The drug was consumed in all districts except the Lushai Hills. In the other hill districts the consumption was confined to plains men. The total consumption in 1931-32 amounted to 159 maunds 33 seers against 223 maunds 5 seers in 1930-31 and 846 maunds 24 seers in 1912-13. The high retail price of excise *ganja* combined with the economic distress of the people was wholly responsible for the continued fall in the consumption of excise *ganja* and for its substitution by the cheaper and easily procured smuggled hill *ganja* and wild *bhang*. The retail price per tola of excise *ganja* was Rs. 1-4-0 in all districts except Goalpara (Re. 1 a tola) in 1931-32 and 1930-31 against from annas 3 to annas 8 a tola in 1912-13.

The average taxation of *ganja* in 1931-32 was Rs. 87·7 per seer (Rs. 57·3 from duty and Rs. 30·4 from vend fees) against Rs. 84·9 per seer (Rs. 57·6 from duty and Rs. 27·3 from vend fees) in the preceding year and Rs. 20·3 per seer (Rs. 11·1 from duty and Rs. 9·2 from vend fees) in 1912-13.

Bhang.

75. *Supply, duty and vend arrangements.*—The cultivation of the hemp plant was forbidden, but its wild growth was so extensive that the only restriction hitherto found feasible in regard to the possession of *bhang* had been to fix a limit of a quarter of a seer per individual, the possession of any larger quantity requiring a special license. In the year 1931-32 only 2 licenses for retail sale were taken out. The retail vendors obtained their supplies from outside the province. Duty was levied at the rate of 8 annas per seer at the time of issue of passes to the retail vendors. Apart from the ordinary retail licenses 32 druggist's permits were issued on payment of a fee of Re. 1 each medicinal preparations containing *bhang*. This fee has since been raised to Rs. 3 per annum payable in advance. In 1930-31 there were 32 such permits against 3 in the year 1912-13.

The total annual fees amounted to Rs. 282 as compared with Rs. 682 in the preceding year.

76. *Consumption and average taxation.*—The consumption of *bhang* in 1931-32 amounted to 1 maund 10 seers against 1 maund 15 seers in the preceding year and 5 maunds 9 seers in 1912-13. The average taxation thereon in 1931-32 was Rs. 4·5 per seer against Rs. 12·1 per seer in 1930-31 and Rs. 1·64 per seer in 1912-13.

77. *Offences and convictions.*—The total number of offences relating to hemp drugs detected in 1912-13, 1930-31 and 1931-32 in the province of Assam were 52, 235 and 327 respectively. Among the cases of 1931-32, 146 were for illicit possession and sale of hill *ganja* and 122 for illegal importation of hill *ganja*.

78. *Consumption of and taxation on all description of hemp drugs taken together.*—Of *ganja* and *bhang* taken together the total consumption in the province in 1931-32 amounted to 161 maunds 3 seers or ·74 seers per 1,000 of population according to the census figures of 1931. In 1930-31 the figure was 224 maunds 20 seers or 1·18 seers per 1,000 of population against 5·1 seers in 1912-13.

CHAPTER XI.

N.-W. F. Province.

79 *Import duty and consumption.*—The *charas* required for consumption in the Province was obtained direct from Central Asia *viâ* Chitral. Provincial requirements were met from the stock of Chitral *charas* stored in the Peshawar warehouse. The issue price to retailers was Rs. 23-12-0 (Rs. 20 duty and Rs. 3-12-0 cost price).

In 1928-29, the rate of duty on *charas* issued from the warehouse was reduced from Rs. 60 to Rs. 20 a seer while in 1912-13 it was only Rs. 12 a seer. The receipts under this head, during the year under report, amounted to Rs. 30,446 against Rs. 35,270 and Rs. 23,079 in 1930-31 and 1912-13 respectively.

The consumption of *charas* in the Province in 1931-32, as shown by the licit sale returns was 1,590 seers as compared with 1,700 seers in the preceding year and 3,844 seers in the year 1912-13. The figure was indicative of a fall in the licit sale of this drug, due to the increasing consumption of smuggled *charas* which was readily available at nominal price from across the neighbouring borders. Even after the reduction of duty from Rs. 60 to Rs. 20 a seer in 1928 and fixation of the sale rate of *charas* at annas 9 per tola the contraband *charas* could be had at annas 2 per tola. The difference in cost between the licit and illicit *charas* which subsisted notwithstanding the reduction of duty in fixation of sale-rates was an obvious incentive to smugglers. Under the circumstances it was doubtful whether in view of the vend fee *plus* the cost price of licit *charas* even the entire elimination of Government duty would enable licit *charas* to compete with smuggled *charas*.

80. *Revenue.*—Revenue from hemp drugs (*charas, bhang* and preparations thereof) was for the year 1931-32 Rs. 69,495 against Rs. 73,068 in the preceding year and Rs. 1,36,000 in the year 1912-13.

81. *Charas.*—Bonded warehouses were maintained during the year at the headquarters of all districts for storage of the drug until cleared for consumption by payment of duty. Duty stood at Rs. 60 per seer till July 1st, 1928, when it was reduced to Rs. 20 a seer.

82. *Revenue from licenses.*—The receipts from license fees in 1931-32, amounted to Rs. 38,267 against Rs. 34,88 in 1930-31 and 2,432 for *charas* and *bhang* together in 1912-13.

83. *Bhang cultivation and taxation.*—*Bhang* grows wild in almost all parts of the Province. In a few instances its cultivation under license was allowed as a concession to certain shrines in Dera Ismail Khan District. The limit of private possession of this drug was one seer only.

84. *Import, export and transport.*—A duty of Rs. 2-8 per quarter of a maund of *bhang* was levied (*a*) on import into the Province and (*b*) on transport within the Province or to places outside the Province, unless such transport took place under bond for the repayment of the import duty leviable in the Province of consumption. *Bhang* could be imported into the Province from (*a*) foreign territory situated to the west of the Indus or Kashmir

and (*b*) the Punjab, by any person holding a license to sell the drug wholesale or retail. In the case of imports from foreign territory, it was necessary to obtain a permit from the Collector of the district in which the importer held his license and in addition an import pass from the Collector of the district into which the *bhang* was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport in-bond pass obtained from the Collector of the Punjab districtof origin on the production of a permit from the proper officer of the importing district.

85. In 1931-32, the *bhang* consumed in the N.-W. F. Province was imported from the Punjab and Rs. 758 realized as duty thereon were credited to the N.-W. F. Province.

86. Sales of *bhang* decreased from 6,881 seers in 1930-31 to 6,128 seers in the year under report. During the year 1912-13, 6,298 seers of *bhang* were sold.

87. *Vend arrangements for charas and bhang.*—The right of retail vend of *charas* and *bhang* in separately sanctioned shops was sold by auction. Most of these shops were for the sale of both drugs. In the years 1930-31 and 1931-32 there were respectively 60 and 57 shops for the sale of *charas* and *bhang* together against 56 in 1912-13. There was also one shop for the exclusive sale of *charas* in each of the year 1930-31 and 1931-32 against 18 in 1912-13. There was also one *bhang* shop in the year 1912-13.

88. *Ganja.*—*Ganja* was not consumed in the Province and its import and possession were prohibited.

89. *Offences and convictions.*—The number of persons convicted for serious offences in respect of hemp drugs in 1931-32 was 55 against 93 in the preceding year and 9 in 1912-13. Convictions for minor offences were obtained in the case of 2 persons in 1931-32 and 1930-31, against 8 in 1912-13.

90. *Total consumption and average taxation.*—Taking *charas* and *bhang* and other preparations of hemp together, the total consumption in 1931-32 was 7,718 seers against 8,581 seers in the preceding year and 10,155 seers in the year 1912-13. The average consumption of hemp drugs (various sorts together) per 1,000 of population in 1931-32 was 3·42 seers against 3·81 seers in 1930-31 and ·5 seers in 1912-13. The average total taxation per seer on hemp drugs in 1931-32 was 44·06 (24·06 from vend fee and 20 from duty) against 40·51 in 1930-31 and 13·4 in the year 1912-13.

91. *Preventive staff.*—In addition to the post of Excise Sub-Inspector, Bannu, the posts of Bureau Sub-Inspector and twenty-two Excise detectives were retrenched with effect from the 15th December 1931 as a measure of economy. The remaining detective Excise staff of one Inspector and two Sub-Inspectors was centralised in the Excise Intelligence Bureau. The fall of licit consumption under all heads due to the revival of illicit distillation and smuggled drugs were sold at far cheaper rates, which suggested the strengthening of the existing Excise preventive machinery, as no reduction in the duty on liquor or drugs could effectively check the prevalence of much cheaper intoxicants.

CHAPTER XII.

DELHI.

92. *General revenue.*—The revenue accruing from the sale of hemp drugs in the Delhi Province for the year 1930-31 and 1931-32 amounted to Rs. 2,04,719-4-0 and Rs. 2,11,982-4-0 respectively, against Rs. 67,883 during the year 1912-13.

These receipts were derived from license fees and duty on hemp drugs consumed in the Delhi Province.

93. *Charas and bhang.*—All *charas* and *bhang* consumed in Delhi was imported in bond from the Punjab, on payment of duty in the local treasury. For this purpose a warehouse was established at Delhi with effect from 1st April 1917.

94. *Consumption of charas.*—The total consumption of *charas* and *bhang* in Delhi during the years 1930-31 and 1931-32 compared with the figures of 1912-13 is indicated by the following figures:—

	1912-13.	1930-31.	1931-32.
	Seers.	Seers.	Seers.
Charas . . .	3,895	4,278	3,581
Bhang . . .	4,071	4,254	5,351

The decrease in *charas* sales during the year as compared with the preceding year was attributable to economic depression and to the increase in the retail sale rate from 0-9-0 to 0-12-0 per tola. The increase in the sale of *bhang* was due chiefly to keen competition amongst the licensees in the early part of the year, and to its use as an alternative for country spirit which the poor people could not afford to purchase on account of economic depression.

95. *Retail vend of charas and bhang.*—The right of retail vend of *charas* and *bhang* was sold by public auction. During each of the years 1930-31 and 1931-32 there were 6 shops for the sale of *charas* and 6 for the sale of *bhang*, against 8 and 7 during 1912-13.

96. *Wholesale vend.*—Wholesale licenses were issued at Rs. 16 per annum and the fee charged for a wholesale in bond license was Rs. 5 per annum. There was only one wholesale dealer in Delhi during each of the years 1930-31 and 1931-32 as compared with 3 in 1912-13.

97. *Duty.*—The rates of duty levied in the Delhi Province were as follows:—

	1912-13.	1930-31.	1931-32.
	Rs. a.	Rs. a.	Rs. a.
Charas per seer . .	10 0	20 0	20 0
Bhang per quarter maund or fraction thereof . .	1 0	1 8	2 8

98. *Offences and convictions.*—The number of persons arrested and convicted during the year 1931-32 was as follows :—

Illicit possession of hemp drugs . 17 arrested 14 convicted.

99. *Total consumption of charas and bhang and average taxation thereon.*—Taking *charas* and *bhang* collectively the total consumption in 1930-31 and 1931-32 was 8,532 and 8,931 seers respectively, against 7,963 seers in 1912-13. The average consumption per 1,000 of population according to the census returns of 1911, 1921 and 1931 was as follows :—

1912-13.	1930-31.	1931-32.
19·91	17·47	14·06 seers.

100. *Ganja.*—The possession and sale of *ganja* was absolutely prohibited in the Delhi Province.

CHAPTER XIII.

AJMER-MERWARA.

101. *Description of Excise system formerly in force.*—Up to the year 1898-99 the traffic in hemp drugs (*ganja, charas, bhang* and preparations thereof) was practically subject to no control in Ajmer-Merwara, except that the monopoly of vend of the drugs throughout the territory, in shops, fixed by the local authorities, was sold by auction for annual or (in special cases) triennial periods. The hemp plant was not locally cultivated. *Charas* continued to be imported from the Punjab and *ganja* from Central India, but the contractors were at liberty to obtain their supplies whence they pleased.

102. *Revised arrangements introduced since 1899-1900.*—With effect from the 1st April 1899, revised rules for the regulation of the hemp drugs traffic in Ajmer-Merwara were brought into operation with reference to the recommendations of the Hemp Drugs Commission, and the orders of the Government of India thereon, the principal provisions of which are enumerated below :—

(1) The cultivation of the hemp plant in Ajmer-Merwara was absolutely prohibited.

(2) The import of hemp drugs into the district was permitted only by rail through the Ajmer railway station and under cover of a pass from the Collector of Ajmer-Merwara and subject to the following conditions, *viz.* :—

(*a*) that the import should be under bond for payment in Ajmer-Merwara of the duties leviable on the drugs imported; and

(*b*) that the drugs should be consigned by the importer direct to the Collector of Excise Revenue, Ajmer-Merwara, and should be forthwith removed to a bonded warehouse established at Ajmer and kept there until issued for consumption on payment of duty.

103. The only persons authorised to import were the licensed vend contractors of hemp drugs.

The quantitative duties leviable on the drugs during the years 1912-13, 1930-31 and 1931-32 were as follows :—

——	1912-13.	1930-31.	1931-32.
	Rs. a.	Rs.	Rs.
Ganja per seer	7 5	10	10
Charas per seer	10 0	60	60
Bhang and *Majun* per maund . . .	6 0	6	6

The arrangements for the vend of the drugs described in paragraph 102 above were continued.

104. The number of retail shops sanctioned under the above arrangements in each of the year 1912-13, 1930-31 and 1931-32 was 16. The total receipts from duty and vend fees combined amounted in 1931-32 to Rs. 59,797 (representing 9·4 of the total Excise revenue) as compared with Rs. 62,382 (or 9·29 per cent of the total Excise revenue) in 1930-31 and Rs. 18,000 (or 5·1 per cent of the total Excise revenue) in 1912-13. Taking all descriptions of hemp drugs together, the average consumption thereof per 1,000 of population was 6·9 seers in 1931-32 as compared with 8·37 seers in the preceding year and 6·5 seers in the year 1912-13. The total average taxation per seer thereon in 1931-32 amounted to Rs. 15·46 (Rs. 12·68 from duty and the balance from vend fees) as compared with Rs. 15·04 (Rs. 12·31 from duty and the balance from vend fees) in the preceding year and Rs. 5·6 (Rs. 2·5 from duty and the balance from vend fees) in 1912-13.

The consumption figures for these years were as under :—

——	1912-13.		1930-31.		1931-32.	
	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.
Charas	17	14	20	12	19	22
Ganja	0	22	1	19	1	20
Bhang	51	39	67	11	63	9
Majun	11	1	14	23	12	15
Total .	80	36	105	25	96	26

CHAPTER XIV.

Coorg.

105. *Supply, vend, etc. of ganja.*—*Ganja* was the only hemp drug in use in the Province. *Ganja* consists of the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to seed freely. Its cultivation was strictly prohibited in Coorg. *Ganja* required for sale was obtained from the Mysore Darbar. The wholesale supply and vend was conducted by Government through the treasury department. The drug was issued from the treasury at Rs. 27-8-0 a seer against the same figure in 1930-1931, and Rs. 7-8-0 a seer (80 tolas) during 1912-1913.

106. *Retail vend, etc.*—The number of retail shops in 1931-1932 and 1930-1931 was two, against 5 in 1912-1913.

107. *Revenue, etc.*—The right to sell in these shops was auctioned. The rental realised in 1931-1932 was Rs. 3,170, against Rs. 1,905 in 1930-1931 and Rs. 1,023-8-0 in 1912-1913.

The total revenue derived under this head in 1931-1932 was Rs. 6,357-9-6 against Rs. 5,131-1-6 in 1930-1931 and Rs. 6,580 in 1912-1913.

108. *Consumption.*—The quantity of *ganja* consumed in 1931-1932 was 115·15 seers or 0·71 seers per 1,000 of population against 117·31 seers or 0·72 seers per 1,000 of population in 1930-1931 and 741 seers or 4·2 seers per 1,000 of population in 1912-1913.

CHAPTER XV.

BALUCHISTAN.

109. *General revenue statistics.*—The revenue from hemp drugs for the year 1931-32 amounted to Rs. 59,000 being about 9·8 per cent. of the total excise receipts. Rs. 31,000 of this amount were derived from vend fees and warehouse dues and Rs. 28,000 from duty.

In 1930-31 the total receipts from hemp drugs amounted to Rs. 65,000 (Rs. 33,000 from vend fees and warehouse dues and the balance from duty), against Rs. 26,000 (Rs. 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13. In 1930-31 the receipts from hemp drugs bore a percentage of 11·40 to the total excise revenue, while in 1912-13 the hemp drugs receipts represented 9·3 per cent. of the total excise receipts.

110. *Vend arrangements and cultivation.*—The cultivation of the hemp plant was absolutely prohibited. The contracts for the wholesale and retail vend of hemp drugs were granted separately in all districts, there being in the year 1931-32, 4 wholesale shops and 39 retail shops against 5 wholesale shops and 40 retail shops in the year 1930-31. In 1912-13 there were 9 wholesale and 68 retail shops.

111. *Source of supply and statistics of consumption.*—The sources from which the supply of hemp drugs required for consumption in Baluchistan was derived were the Punjab, Sind and Bombay. *Charas* was imported from the Punjab, *bhang* mainly from Sind and *ganja* from Ahmadnagar in Bombay. The consumption of the last mentioned drug was, however, exceedingly limited.

The statistics of import and sale for 1931-32 were as follows, but figures relating to sale being those furnished by the licensed vendors, were not quite reliable.

Description of hemp drugs.	Quantity imported				Quantity sold.	
	From British Provinces.		From Afghanistan.			
	Mds.	Srs.	Mds.	Srs.	Mds.	Srs.
Ganja . . .	0	4	...	...	0	3
Charas . . .	34	9	...	...	33	3
Bhang . . .	12	0	...	...	21	18
Total .	46	13	...	...	54	24

In 1912-13 and 1930-31 the consumption of each sort of hemp drugs was as below :—

	1912-13.		1929-30.	
	Mds.	Srs.	Mds.	Srs.
Ganja	0	15	0	3
Charas	22	17	32	27
Bhang	23	38	25	10
Total	46	30	58	0

112. *Restriction on hemp drugs traffic.*—Under the revised hemp drugs arrangements license holders were required to import the drugs by rail from other British Provinces in bond. Drugs so imported, were stored in a bonded warehouse established at Sibi and taxed on issue therefrom to licensed contractors for sale to the public. The rates of duty levied per seer on drugs so imported in each of the years 1912-13, 1930-31 and 1931-32 were as follows :—

	1912-13.	1930-31.	1931-32.
	Rs.	Rs.	Rs.
Ganja	7½	10	10
Charas	12	20	20
Bhang	1	1	1

The physical features of the frontiers of Baluchistan did not admit of strict control being imposed in respect of imports by illicit means from Afghanistan and Kalat, but these were subject to close supervision at the licensed vendors' shops where any stocks of drugs found in excess of the quantities taken by the vendors from the Bonded warehouse at Sibi were assumed to have been imported from foreign territory and dealt with according to law.

113. *Illicit traffic and offences.*—*Charas* was occasionally smuggled from Persia, Malakand and Afghanistan while a certain amount of *charas* and *bhang* was also illicitly imported from the Kalat State. Two cases of smuggling as detailed below, were detected during the year under report :—

Quetta-Pishin	1
Sibi	1

The quantity of *charas* involved was 46 tolas.

114. In order, however, to minimise the chances of smuggling *charas* from across the border, the selling price was fixed at Rs. 1-4 a tola with effect from the 1st April 1927. Prior to 1927-28, the selling rate not being fixed, the licensees sold *charas* at any rate they chose, and generally at the rate of Rs. 2-4 to 2-8 a tola. The price was reduced to As. 12 a tola from 1st October 1928. The result of the above measure was that the consumption of licit *charas* had gone up from 645 seers in 1927-28 to 1,055·20 seers in 1928-29, 1,287·73 seers in 1929-30, 1,306·18 seers in 1930-31 and 1,323·38 seers in 1931-32.

115. *Average consumption and taxation.*—The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1931-32 was 5·35 seers, against 5·68 seers in 1930-31 and 4·5 seers in 1912-13. The average taxation thereon in 1931-32 amounted to Rs. 27·02 per seer (Rs. 14·22 from vend fees and the balance from duty), compared with Rs. 28·05 per seer (Rs. 14·04 from vend fees and the balance from duty) in 1930-31 and Rs. 13·9 per seer (Rs. 8 from vend fees and the balance from duty) in 1912-13.

I.

Classified statement showing consumption of hemp drugs of each sort separately, total consumption of all sorts taken together and the average consumption of hemp drugs (of all sorts taken together) per 1,000 of population during the years 1912-13, 1930-31 and 1931-32.

In seers.

Province.	Consumption of hemp drugs of each sort, etc.									Total consumption of hemp drugs.			Average consumption of hemp drugs per 1,000 of population.		
	Ganja.			*Charas.*			*Bhang.*								
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32	1912-13.	1930-31.	1931-32.	1912-13	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
Madras Presidency	43,278	42,380	38,628	...	...	...	9,200	5,701	5,639	52,478	48,081	44,267	1·3	1·1	0·95
Bombay Presidency Proper.	50,565	21,777	19,042	5,433†	...	5,543	8 328	7,962	7,623	64,326†	29,739	32,208	4 0	1·6	1·8
Sind	833	287	177	10,547	7,180	6,884	104,448	65,951	60.591	115,828	73,418	67,652	33·0	18·89	17·42
Bengal Presidency	122,810	46,209	40,536	1,080	1,522	1,405	27,947	13,365	12,064	151,837	61,096	54,005	3 31	1·3	1·0
Burma	...	‡	...	...	...	...	...	...	...	...	‡	...	...	...	...
Bihar and Orissa	99,934	38,154	31,037	...	...	...	21,515	8,009	7,237	121.499	46,163	38.274	3·5	1·3	1·0
United Provinces	16,343	10,731	9,925	50,144	22,029	20,258	199,843	115,908	116,626	266,330	148,668	146,836	5·60	3·3	3·2
Punjab	...	...	...	25,454	20,561	15,105	91,159	74,747	74,491	116,613	95,308	89,596	5 90	4 6	3 7
Central Provinces and Berar*.	47,132	10,542	7,682	743	...	...	2,410	1,940	2,030	50,285	12,482	9,712	3·6	0·8	0·6
Assam	33,864	8,925	6,393	...	...	...	209	55	50	34,073	8,980	6,443	5·10	1·18	·74
North-West Frontier Province.	...	...	...	3,844	1,700	1,590	6,298	6,881	6,128	10,155	8,581	7,718	·50	3·81	3·42
Delhi	...	...	...	3,895	4,278	3,581	4,071	4,254	5,350	7,966	8,532	8,931	19·91	17·48	14·06
Ajmer-Merwara	22	59	60	694	812	782	2,079	3,274	3,024	2,795	4,145	3,866	6 5	8·37	6·9
Coorg	741	117	115	...	...	...	...	...	...	741	117	115	4·20	·72	·71
Baluchistan	15	3	3	897	1,307	1,323	958	1,010	858	1,870	2,320	2,184	4·50	5·68	5 35
Total figure for British India.	415,537	179,184	163,598	102,731	59,389	56,471	478,465	309,057	301,711	996,733	547,630	511,307	4·1	2·2	1·8

* Figures relate to calendar years except in the case of 1912-13.
† Revised figure.
‡ Figures not available.

II.

Statement showing the hemp drugs revenue, its percentage to total Excise Revenue and its incidence per head of population during 1912-13, 1930-31 and 1931-32.

Province.	Total hemp drugs revenue (In thousands of rupees.)			Percentage of hemp drugs revenue to total Excise revenue.			Incidence of hemp drugs revenue per head of population (to the nearest pie).		
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
							Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras Presidency	7,24	20,25	19,57	2·2	3·9	4·6	0 0 3	0 0 9	0 0 8
Bombay Presidency Proper	7,46	14,90	16,94	3·9	5·7	5·7	0 1 0	0 1 4	0 1 6
Sind	5,08	5,97	5,95	21·9	21·71	19·88	0 1 0	0 2 5	0 2 5
Bengal Presidency	30,70	40,42	34,22	22·31	22·42	21·82	0 1 1	0 1 4	0 1 1
Burma	..	..	..	..	..	..	..	..	..
Bihar and Orissa	23,06	29,85	24,73	22·2	20·8	20·2	0 1 0	0 1 4	0 1 0
United Provinces	24,07	34,08	30,86	19·10	30·3	28·3	0 0 10	0 1 2	0 1 1
Punjab	7,44	12,28	11,71	11·50	11·49	13·61	0 0 7	0 0 11	0 0 9
Central Provinces and Berar*	7,40	1,09	74	7·0	10·6	10·8	0 0 10	0 1 3	0 0 9
Assam	6,88	7,58	5,61	14·20	13·3	10·95	0 1 3‡	0 1 7	0 1 4
North-West Frontier Province	1,36	73	69	26·00	7·5	7·7	0 0 11	0 0 6	0 0 5
Delhi	68	2,04	2,11	16·97	40·1	34·9	0 2 8	0 6 8	0 5 3
Ajmer-Merwara	18	62	60	5·10	9·29	9·4	0 0 7	0 2 0	0 1 8
Coorg	7	5	6	2·9	1·51	2·46	0 0 8	0 0 6	0 0 7
Baluchistan	26	65†	59	9·3	11·40	9·8	0 1 0	0 2 7	0 2 4
Total figure for British India	1,21,87	1,70,51	1,54,38	9·9	10·2	10·7	0 0 10	0 1 1	0 0 10

* Figures relate to calendar years except in the case of 1912-13.

† Including Rs. 950 on account of duty on *charas* imported by Kalat State.

‡ Revised figure.

III.

Classified statement showing the number of shops licensed for the retail sale of each description of hemp drugs during 1912-13, 1930-31 and 1931-32.

Province.	1912-13. Number of licenses for the retail sale of			1930-31. Number of licenses for the retail sale of			1931-32. Number of licenses for the retail sale of		
	Ganja.	*Bhang.*	*Charas.*	*Ganja.*	*Bhang.*	*Charas.*	*Ganja.*	*Bhang.*	*Charas.*
Madras Presidency	538		..	452			452		..
Bombay Presidency Proper	572			518			522		(*d*)43
Sind		378		193	203	14	194	204	15
Bengal Presidency	1,422	(*b*)444	51	1,206	331	34	1,211	332	33
Burma	..	..	..	..	..	..	..	..	..
Bihar and Orissa	1,334	297	5	1,108	290	..	1,109	289	..
United Provinces.		3,463			2,108			2,112	
Punjab	..	445*	495*	..	(*c*)277	276	..	276†	279
Central Provinces and Berar‡	(*a*)1,039	44	16	715	49	..	706	49	..
Assam	245	5	..	234	2	..	236	2	..
North-West Frontier Province	..	57	74	..	59	60	..	57	58
Delhi	..	7	8	..	6	6	..	6	6
Ajmer-Merwara		16			16			16	
Coorg	5	..	..	2	..	..	2	..	..
Baluchistan.		68		36	40	40	35	39	39
	1,110		..	970		..	974		..
Total		3,925			2,164			2,128	
	4,045	1,299	649	3,494	1,217	430	3,493	1,254	473

* Of these 396 shops sold *bhang* and *charas* together.

† Of these 174 shops sold *bhang* and *charas* together.

‡ Figures relate to calendar years except in the case of 1912-13.

(*a*) Inclusive of temporary licenses.

(*b*) Inclusive of *bhang* druggists' permits.

(*c*) Of these 183 shops sold *bhang* and *charas* together.

(*d*) The sale of *charas* has been allowed in the Town and Island of Bombay and in the City of Ahmedabad. Out of 5·22 licenses only. 43 licenses 36in Bombay and 7 in Ahmedabad) were allowed to sell *charas* in addition to *Ganja* and *Bhang*.

IV.

Statement showing for each Province (excluding Burma where the use of the drug and the average taxation per seer on all hemp drugs during 1912-13, average taxtion are, as a rule, not available owing to the right of vend of

Rates of duty per seer

Province.	*Ganja.*			*Charas.*		
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras Presidency	7 8 0	25 0 0	25 0 0	...	...	...
Bombay Presidency Proper	6 0 0	35 0 0	35 0 0	12 0 0	...	45 0 0
Sind	7 8 0	20 0 0	20 0 0	16 0 0	20 0 0	20 0 0‡
Bengal Presidency	11 0 0	40 0 0	40 0 0	12 0 0	70 0 0	70 0 0
Burma	..	...	...	...	...	...
Bihar and Orissa	7 9 0 to 11 0 0	35 0 0 and 40 0 0	35 0 0 and 40 0 0	12 0 0	...	...
United Provinces	6 0 0 to 11 0 0	34 6 0 to 35 2 0	33 6 0 to 34 2 0	12 0 0	55 4 0 to 56 8 0	55 4 0 to 56 8 0
Punjab	Import	...	prohibited	10 0 0	20 0 0	20 0 0
Central Provinces and Berar*	7 8 0	55 0 0 (a)	55 0 0 (a)	16 0 0	...	...
Assam	11 0 0	60 0 0	60 0 0	12 0 0	12 0 0	12 0 0
North-West Frontier Province	...	...	...	...	...	...
Delhi	...	...	...	10 0 0	20 0 0	20 0 0
Ajmir-Merwara	7 8 0	10 0 0	10 0 0	10 0 0	60 0 0	60 0 0
Coorg	7 8 0	27 8 0	27 8 0	...	...	...
Baluchistan	7 8 0	10 0 0	10 0 0	12 0 0	20 0 0	20 0 0

NOTE.—A. D.—
T. D.—
‡ Figures relate to calendar years

hemp drug is prohibited) the rates of duty levied on each description of hemp 1930-31 and 1931-32. (Separate statistics for ganja, charas and bhang under various description of the drugs being disposed of together).

in force on			Average taxation per seer on all description hemp drugs.								
Bhang.			By duty.			By vend fees.			Total.		
1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3 0 0	7 8 0	10 0 0	7·15	22·56	22·69	6·65	19·03	21·09	13·8	41·59	43·78
1 0 0	4 0 0	4 0 0	7·8	40·09	31·77	3·8	30·47	35·11	11·6	70·56	66·88
1 0 0	2 0 0‡	2 0 0	2·6	4·03	4·44	1·8	4·11	4·35	4·4	8·13	8·79
0 8 0 to 1 0 0	1 0 0	1 0 0	9·8	33·6	33·6	10·42	32·3	29·7	20·22	66·1	63·3
...	...	...	...	...	...	...	...	...	...	...	...
0 8 0	3 0 0 and 2 0 0	3 0 0 and 2 0 0	9·1	33·5	31·9	7·8	29·4	30·9	16·9	61·9	62·8
A. D. 8 0 0 T. D. 4 0 0 (per md.)	T. D. 25 0 0 to 130 0 0 (per md.)	T. D. 25 0 0 to 130 0 0 (per md.)	3·0	12·8	12·0	6·9	10·10	8·7	9·0	22·90	20·7
Transport duty at Rs. 10 per maund.			3·9	20·15	20·0	2·4	26·65	28·06	6·3	46·80	48·06
2 0 0	(a) 3 0 0	(a) 9 0 0	7·5	(b) 46	(b) 45	7·1	39·0	31·0	14·6	85·0	76·0
0 8 0	0 8 0	0 8 0	11·0	(c)	(c)	9·2	(c)	(c)	20·2	(c)	(c)
4 0 0 (per maund)	10 0 0 (per maund)	10 0 0 (per maund)	7·5	20	20	5·9	20·51	24·06	13·4	40·51	44·06
4 0 0 (per maund)	6 0 0 (per maund)	10 0 0 (per maund)	2·9	10·17	7·87	6·43	13·78	15·84	8·52	23·90	23·71
5 0 0 (per maund)	6 0 0 (per maund)	6 0 0 (per maund)	2·5	12·31	12·68	3·1	2·73	2·78	5·6	15·04	15 46
...	...	...	8·50	27·5‡	27·5	1·30	16·24	23·43	9·8‡	43·74‡	50·93
1 0 0	1 0 0	1 0 0	5·9	14·01	13·8	8·0	14·04	14·22	13·9	28·05	27·02

Average duty.
Transport duty.
xcept in the case of 1912-13.

(a) Issue price.
(b) By issue price.
‡ Revised figure.

(c) Information not available.

V.

Statement showing the number of offences relating to all descriptions of hemp drugs and the percentage of increase (+) or decrease (—) over the figures of 1912-13 and 1930-31.

Province.	Number of convictions for offences relating to hemp drugs during			Percentage of increase (+) or decrease (—) of the number of offences in 1931-32 over the figures of	
	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.
Madras Presidency	261 (offences)	443 (offences)	445 (offences)	+70·5	+0·5
Bombay Presidency Proper	1,513 (offences)	1,066 (offences)	452 (offences)	—70·12	—57·59
Sind	89	180	190	+113·48	+5·56
Bengal Presidency	264	269	497	+88·2	+84·7
Burma	501	858	777	+55·1	—9·4
Bihar and Orissa	154	300	472	+206·5	+57·3
United Provinces	212 (cases)	650 (Cases)	513 (cases)	+142·0	—21·1
Punjab	42	99	100	+13·7	+1·0
Central Provinces and Berar*	63 (offences)	753 (offences)	639 (offences)	+1,084·1	—15·1
Assam	52 (offences)	216	303	+528·85	—40·3
North-West Frontier Province	17	93	55	+69	—69
Delhi	2	15	14	+600	—6·6
Ajmer-Merwara	..	3	1	—	—66·6
Coorg	3	1	2	—33·33	+50
Baluchistan	7 (Cases of smuggling).	6	11	+57·14	+83·33

* Figures relate to calendar years except in the case of 1912-13.

VI.

Statement showing the percentage of total gross revenue derived from hemp drugs in the years 1912-13, 1930-31 and 1931-32.

Province.	Total gross revenue. (in lakhs of rupees.)			Revenue realized from hemp drugs. (In lakhs of rupees.)			Percentage of the total gross revenue derived from hemp drugs in		
	1912-13	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.	1912-13.	1930-31.	1931-32.
Madras Presidency	8,08·4	17,52·3	16,94·6	7·2	20·25	19·57	0·9	1·2	1·2
Bombay Presidency including Sind	7,95·8	13,80·8	14,81·8	12·5	23·10	24·53	1·6	1·6	1·6
Bengal Presidency	7,16·5	9,66·2	9,01·06	30·7	40·4	34·2	4·2	4·2	..
Burma	6,08·3	7,75·4	9,99·2	..	..	..	..	..	..
Bihar and Orissa	3,35·2	5,27·5	5,19·4	23·1	29·8	24·7	6·9	5·6	4·7
United Provinces	7,07·9	11,96·7	11,24·7	24·1	34·1	30·9	3·4	2·8	2·7
Punjab	5,09·5	10,55·83	9,96·24	7·4*	12·28	11·71	0·6	1·16	1·17
Central Provinces and Berar	3,25·4	4,66·4	4,27·5	7·4	9·4	7·2	2·3	2·0	1·7
Assam	1,78·1	2,56·3	2,49·9	6·90	7·5	5·6	3·9	2·2	..
North-West Frontier Province	4·04	9·66	8·95	1·3	·73	·69	2·5	7·5	7·6
Delhi	3·15†	5·08	6·05	·68	2·04	2·11	·17	40·1	34·9
Ajmer-Merwara	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Coorg	(a)	12·45	13·22	0·07	0·05	0·06	(a)	0·4	0·48
Baluchistan	16·56	21·80	20·17	·26	·65	·59	1·57	2·98	2·93

* Including Delhi. †Revised figures. (a) Information not available.

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VII.

Statement showing the quantities of hemp drugs seized in 1912-13, 1928-29, 1929-30, 1930-31 and 1931-32.

Province.	1912-13.			1928-29.			1929-30.			1930-31.			1931-32.		
	Ganja.	*Charas*	*Bhang* and preparations thereof.	*Ganja.*	*Charas.*	*Bhang* and preparations thereof.	*Ganja.*	*Charas.*	*Bhang* and preparations thereof.	*Ganja.*	*Charas.*	*Bhang* and preparations thereof.	*Ganja.*	*Charas.*	*Bhang* and preparations thereof.
	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.	Srs.
Madras Presidency	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bombay Presidency Proper	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Sind	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bengal Presidency	*	*	*	1	...	6	7§	20§	50§	55§	57§	23§	Normal.	51§	22§
Burma		1,912			1,618			2,024			2,292			3,631	
Bihar and Orissa	6	...	36½†	*	*	*	*	*	*	*	*	*	*	*	*
United Provinces	*	*	*	...	...	...	*	*	*	*	*	*	*	*	*
Punjab	*	*	*	...	...	...	*	*	*	*	*	*	*	*	*
Central Provinces and Berar‡	...	...	...	...	...	...	*	*	*	*	*	*	*	*	*
Assam (*a*)	*	*	*	66‖	*	*	29‖	*	*	73	...	...	170	...	...
North-West Frontier Province	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Delhi	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Ajmer-Merwara	*	*	*	*	*	*	*	9½	*	*	*	*	*	*	*
Coorg	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Baluchistan	...	2	3½	*	*	*	*	*	*	*	*	*	*	*	*

* Information not available.
† Represents seizures in important cases only.
‡ Figures relate to calendar years except in the case of 1912-13.
§ Represents seizures by the Excise Intelligence staff only. Information relating to seizures by the Excise Department is not available.
‖ Revised figures.

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